



# भारत का राजपत्र

## The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3 उपखण्ड (ii)

12 JUL 1965

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 153]

नई दिल्ली, सो ८०, जू. ६ ५, १९६५ अष. १४, १८८७

No. 153)

NEW DELHI, MONDAY, JULY 5, 1965/ASADHA 14, 1887

इस भाग में भिन्न पृष्ठ संख्या वी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## CENTRAL BOARD OF DIRECT TAXES

## NOTIFICATION.

## INCOME-TAX.

New Delhi, the 2nd July 1965

S.O. 2153.—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

- (i) These rules may be called the Income-tax (Sixth Amendment) Rules, 1965.
- (ii) In rule 3A of the Income-tax Rules, 1962, for clause (a), the following clause shall be substituted and shall be deemed always to have been substituted, namely:—
  - “(a) in the case of any such ship—
    - (i) where the ship is acquired by the assessee at any time before the expiry of seven years from the date she was built, thirty per cent. of the actual cost of the ship to the assessee; and
    - (ii) in any other case, twenty per cent. of the actual cost of the ship to the assessee;”.

[No. 57/F. No. 1(68)-65/T.D.I.]

V. RAMASWAMI IYER, Secy.

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